

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2014**

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**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors  
Capital Area Family Violence Intervention Center, Inc.  
Baton Rouge, Louisiana

**Report on the Financial Statements**

We have audited the accompanying financial statements of Capital Area Family Violence Intervention Center, Inc. (CAFVIC) (a nonprofit organization), which comprise the statements of financial position as of December 31, 2014 and 2013, and the related statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements.

**Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

**Auditors' Responsibility**

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Capital Area Family Violence Intervention Center, Inc. as of December 31, 2014 and 2013, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## **Other Matters**

### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of functional expenses and the schedule of compensation, benefits and other payments to agency head on pages 14-16 are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2015, on our consideration of Capital Area Family Violence Intervention Center, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Capital Area Family Violence Intervention Center, Inc.'s internal control over financial reporting and compliance.

*Postlethwait & Metterville*

Gonzales, Louisiana  
June 18, 2015

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**

Baton Rouge, Louisiana

**STATEMENTS OF FINANCIAL POSITION**

**December 31, 2014 and 2013**

**ASSETS**

	<u>2014</u>	<u>2013</u>
<b>CURRENT</b>		
Cash	\$ 235,635	\$ 170,033
Grants receivable	147,881	200,051
Prepays and other	12,788	7,431
Total current assets	396,304	377,515
<b>PROPERTY AND EQUIPMENT, net</b>	471,636	523,306
Total assets	<u>\$ 867,940</u>	<u>\$ 900,821</u>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES</b>		
Accounts payable	\$ 33,589	\$ 29,822
Accrued payroll liabilities	32,709	33,234
Total liabilities	66,298	63,056
<b>NET ASSETS</b>		
Temporarily Restricted	19,600	10,000
Unrestricted	782,042	827,765
Total Net Assets	801,642	837,765
Total liabilities and net assets	<u>\$ 867,940</u>	<u>\$ 900,821</u>

The accompanying notes to the financial statements  
are an integral part of this statement.

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**

Baton Rouge, Louisiana

**STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS**

For the years ended December 31, 2014 and 2013

	<u>2014</u>	<u>2013</u>
<b>UNRESTRICTED NET ASSETS</b>		
<b>UNRESTRICTED SUPPORT AND REVENUE</b>		
Grants:		
Federal	\$ 447,225	\$ 585,387
Local	298,900	275,080
State	286,069	169,067
United Way	165,018	168,207
Fundraising and donations	152,536	74,101
Interest income	53	44
Other income	102,140	99,484
Total unrestricted support and revenue	<u>1,451,941</u>	<u>1,371,370</u>
<b>EXPENSES</b>		
General and administrative	242,784	377,279
Fundraising	22,888	23,903
Program Services:		
Residential services	1,076,602	699,175
Legal services	53,810	81,597
Outreach	88,067	70,948
Education and training	13,513	42,904
Total expenses	<u>1,497,664</u>	<u>1,295,806</u>
Increase (decrease) in unrestricted net assets	(45,723)	75,564
<b>TEMPORARILY RESTRICTED NET ASSETS</b>		
Local grants	<u>9,600</u>	<u>10,000</u>
Increase in temporarily restricted net assets	<u>9,600</u>	<u>10,000</u>
Change in net assets	(36,123)	85,564
<b>NET ASSETS</b>		
Beginning of year	<u>837,765</u>	<u>752,201</u>
End of year	<u>\$ 801,642</u>	<u>\$ 837,765</u>

The accompanying notes to the financial statements  
are an integral part of this statement.

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**

Baton Rouge, Louisiana

**STATEMENTS OF CASH FLOWS**

**For the years ended December 31, 2014 and 2013**

	<u>2014</u>	<u>2013</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Increase (decrease) in net assets	\$ (36,123)	\$ 85,564
Adjustments for non-cash items:		
Depreciation	53,637	52,004
Change in operating assets and liabilities:		
Grants receivable	52,170	115,807
Accounts payable and payroll liabilities	3,242	1,136
Prepays and other	<u>(5,357)</u>	<u>411</u>
Net cash provided by operating activities	<u>67,569</u>	<u>254,922</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property and equipment	<u>(1,967)</u>	<u>(145,777)</u>
Net cash used in investing activities	<u>(1,967)</u>	<u>(145,777)</u>
Net increase in cash	65,602	109,145
<b>CASH</b>		
Beginning of year	<u>170,033</u>	<u>60,888</u>
End of year	<u>\$ 235,635</u>	<u>\$ 170,033</u>

The accompanying notes to the financial statements  
are an integral part of this statement.

**CAPTIAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**BATON ROUGE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Nature of Operations

Capital Area Family Violence Intervention Center, Inc. (CAFVIC) is a Louisiana non-profit agency, incorporated in 1984 to administer programs to assist battered women in the greater Baton Rouge Area. Such programs include a 24 hour hotline, counseling, advocacy, education, training, legal, and temporary emergency shelter. CAFVIC is supported primarily through donor contributions, grants and contracts, and a contribution from the Capital Area United Way.

Basis of Accounting

CAFVIC prepares its financial statements on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses are recognized when incurred.

Basis of Presentation

Financial statements presentation follows the guidance included in the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Under ASC, non-profit organizations are required to report information regarding their financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

1. ***Unrestricted Net Assets*** are net assets that are not subject to donor-imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors.
2. ***Temporarily Restricted Net Assets*** are net assets subject to donor-imposed stipulations that may or will be met, either by actions of CAFVIC and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities and changes in net assets as net assets released from restrictions.
3. ***Permanently Restricted Net Assets*** are net assets subject to donor-imposed stipulations that they be maintained permanently by CAFVIC. Generally, the donors of these assets permit the Council to use all or part of the income earned on any related investments for general or specific purposes. There are no permanently restricted assets recorded in these financial statements.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. Estimates are used primarily when accounting for depreciation.

**CAPTIAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**BATON ROUGE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Restricted and Unrestricted Revenue

Contributions and grants received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence or nature of any donor restrictions.

Contributions are recognized when the donor makes an unconditional promise to give. Contributions restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions and grants are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Cash

For purposes of reporting cash flows, CAFVIC considers all cash and highly liquid short-term investments with an original maturity of three months or less as cash and cash equivalents.

Grants receivable and allowance for doubtful accounts

Grants receivable are recorded at cost, net of an allowance for doubtful accounts. CAFVIC evaluates the collectability of its grant receivable on an individual claim basis. There was no allowance recorded at December 31, 2014 and 2013.

Prepays

CAFVIC records insurance and similar services which extend benefit over more than one fiscal year as prepaid expenses.

Property and equipment

CAFVIC's policy is to capitalize property and equipment over \$500. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long donated assets must be maintained, CAFVIC reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor and reclassifies temporarily restricted net assets to unrestricted net assets at this time. Depreciation is provided using the straight-line method over the estimated useful lives of the property ranging from 3 to 39 years.

Concentrations of credit risk

At various times during the year, cash on deposit with one banking institutions may exceed the maximum insured amount allowed by the Federal Deposit Insurance Corporation. Management believes the risk is limited.

**CAPTIAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**BATON ROUGE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Income tax

CAFVIC is exempt from income taxes under Internal Revenue Code Section 501(c)(3). CAFVIC follows the provisions of FASB ASC 740-10, Accounting for Uncertainty in Income Taxes. Management believes it has no material uncertain tax positions and, accordingly has not recognized a liability for any tax obligations.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statements of activities and changes in net assets. Accordingly, certain costs have been allocated among the programs benefited as listed on the schedules of functional expenses. Program services expenses are the direct and indirect costs related to accomplishing CAFVIC's objectives. All other expenses are classified as general and administrative and fundraising.

**2. GRANTS RECEIVABLE**

Grants receivable at December 31, were as follows:

	<u>2014</u>	<u>2013</u>
Department of Children & Family Services Grant	\$ 50,032	\$ 148,278
BASF	-	20,000
Community Development Block Grant	-	13,023
Violence Against Women Act	-	18,750
Louisiana Commission on Law Enforcement and Administration	97,849	-
Total	<u>\$ 147,881</u>	<u>\$ 200,051</u>

**3. PROPERTY AND EQUIPMENT**

Property and equipment at December 31, were as follows:

	<u>2014</u>	<u>2013</u>
Land	\$ 45,000	\$ 45,000
Buildings	922,675	922,675
Equipment	353,445	351,478
Less: accumulated depreciation	(849,484)	(795,847)
Property and equipment, net	<u>\$ 471,636</u>	<u>\$ 523,306</u>

Depreciation expense was \$53,637 and 52,004 for the years ended December 31, 2014 and 2013, respectively.

**4. COMPENSATED ABSENCES**

As of December 31, 2014 and 2013, CAFVIC's accumulated paid time off (PTO) was \$12,920 and \$9,802, respectively, which is classified as accrued payroll liabilities.

**CAPTIAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**BATON ROUGE, LOUISIANA**  
**NOTES TO THE FINANCIAL STATEMENTS**

**5. RETIREMENT PLAN**

CAFVIC provides a 403(b) Thrift Plan to employees completing 12 months of employment and 1,000 service hours. The employee can make voluntary contributions from their pre-tax salary. The employer matches contributions up to 6 percent of the employee's compensation. During the fiscal years December 31, 2014 and 2013, CAFVIC contributed \$32,133 and \$12,104, respectively, to the Plan.

**6. ECONOMIC DEPENDENCY**

CAFVIC receives the majority of its funds through government grants and contracts. For the years ended December 31, 2014 and 2013, CAFVIC received 41% and 33%, respectively, of its revenue from state and local government grants and contracts, 31% and 42%, respectively, from federal government grants and contracts, 17% and 13%, respectively, from private grants and donations, and 11% and 12%, respectively, from the Capital Area United Way.

**7. CONTINGENCIES**

CAFVIC receives the majority of its revenues from governmental grants and contracts, all of which are subject to audit by the governments. The ultimate determination of amounts received under these programs generally is based upon allowable costs reported to and are subject to audit by the government. Until such audits, if any, there exists a contingency to refund any amount received in excess of allowable cost. Management is of the opinion that no material liability will result from such audits.

Litigation – There is a lawsuit pending against the CAFVIC. The potential loss on the lawsuit is not yet determined at this time.

**8. RISK MANAGEMENT**

CAFVIC is exposed to various risks of loss related to the areas of employee injuries and illness, damage to and destruction of assets, errors and omissions, and unemployment compensation. To handle such risk of loss, CAFVIC maintains commercial insurance policies covering its real and personal property, automobiles, general liability, professional liability, group health and unemployment compensation through individually purchased policies. There have been no significant reductions in the insurance coverage during the year.

**9. SUBSEQUENT EVENTS**

Management has evaluated subsequent events through the date that the financial statements were available to be issued, June 18, 2015, and has determined that no events occurred that require disclosure.

No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors  
Capital Area Family Violence Intervention Center, Inc.  
Baton Rouge, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Capital Area Family Violence Intervention Center, Inc. (a nonprofit organization) which comprise the statements of financial position as of December 31, 2014 and 2013, and the related statements of activities and changes in net assets and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated June 18, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered Capital Area Family Violence Intervention Center, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Capital Area Family Violence Intervention Center, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Capital Area Family Violence Intervention Center, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Postlethwaite + Metterville*

Gonzales, Louisiana

June 18, 2015



**CAPTIAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**BATON ROUGE, LOUISIANA**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unmodified opinion on the basic financial statements of Capital Area Family Violence Intervention Center, Inc.
2. No significant deficiencies were reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statements of Capital Area Family Violence Intervention Center, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were reported during the audit.

**B. FINDINGS – FINANCIAL STATEMENT AUDIT**

None

**C. FINDINGS – NONCOMPLIANCE WITH STATE LAWS AND REGULATIONS**

None

**CAPTIAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**  
**BATON ROUGE, LOUISIANA**  
**SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2014**

**A. FINDINGS – FINANCIAL STATEMENT**

None

**B. FINDINGS – NONCOMPLIANCE WITH STATE LAWS AND REGULATIONS**

None

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**

Baton Rouge, Louisiana

**SCHEDULE OF FUNCTIONAL EXPENSES**

For the year ended December 31, 2014

**PROGRAM SERVICES:**

EXPENSES	PROGRAM SERVICES:						Total
	Residential Services	Education & Training	Legal Services	Outreach Services	Fundraising	General & Admin	
Salaries	\$ 264,923	\$ 3,988	\$ 14,258	\$ 23,073	\$ 7,034	\$ 38,088	\$ 351,364
Hourly Wages	346,961	6,236	10,407	32,700	8,081	-	404,385
Temp Hourly Wages	9,968	-	-	-	327	6,070	16,365
Contract Attorneys	47,573	-	27,260	-	-	-	74,833
Payroll Benefits	50,975	211	-	1,717	2,231	56,421	111,555
Payroll taxes	63,498	761	1,755	4,345	1,481	2,196	74,036
Supplies - Food	18,231	-	-	8	-	173	18,412
Supplies - Household	20,691	-	-	1,123	-	210	22,024
Financial Assistance - Transport	23,603	-	-	2,241	-	-	25,844
Financial Assistance - Rent	7,768	-	-	5,245	-	-	13,013
Financial Assistance - Utilities	5,097	-	-	5,134	-	-	10,231
Financial Assistance - Other	2,128	-	130	1,967	-	-	4,225
Occupancy - Rent	9,650	-	-	2,350	-	-	12,000
Professional Fees	21,038	-	-	-	-	97,757	118,795
Charitable Contributions	-	-	-	169	-	-	169
Conferences, Conventions, Meetings	2,777	846	-	25	-	108	3,756
Credit Card & Other Service Charges	2,266	-	-	-	501	666	3,433
Depreciation	53,637	-	-	-	-	-	53,637
Dues & Subscriptions	2,205	-	-	-	-	210	2,415
Equipment Rental	2,038	-	-	-	-	1,526	3,564
Insurance	31,393	-	-	-	-	3,541	34,934
Interest Expenses	752	-	-	-	-	-	752
Meals & Entertainment	189	-	-	-	-	-	189
Miscellaneous Expense	2,875	-	-	200	-	2,189	5,264
Office Supplies	13,094	226	-	25	-	9,300	22,645
Other Expenses	10,219	418	-	2,002	1,126	1,177	14,942
Postage & Delivery	521	-	-	-	1,889	668	3,078
Repairs & Maintenance	20,574	-	-	-	-	842	21,416
Telephone	11,811	827	-	1,401	-	3,298	17,337
Travel Expenses	9,289	-	-	2,874	218	139	12,520
Utilities	20,858	-	-	1,468	-	18,205	40,531
<b>Total expenses</b>	<b>\$ 1,076,602</b>	<b>\$ 13,513</b>	<b>\$ 53,810</b>	<b>\$ 88,067</b>	<b>\$ 22,888</b>	<b>\$ 242,784</b>	<b>\$ 1,497,664</b>

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**

Baton Rouge, Louisiana

**SCHEDULE OF FUNCTIONAL EXPENSES**

**For the year ended December 31, 2013**

**PROGRAM SERVICES:**

	<b>Education &amp;</b>						<b>Total</b>
	<b>Residential Services</b>	<b>Training</b>	<b>Legal Services</b>	<b>Outreach Services</b>	<b>Fundraising</b>	<b>General &amp; Admin</b>	
<b>EXPENSES</b>							
Salaries	\$ 436,947	\$ 22,944	\$ 57,996	\$ 52,997	\$ 14,153	\$ 108,530	\$ 693,567
Contract employee	12,644	-	11,891	-	-	37,931	62,466
Employee benefits	41,909	2,968	4,779	3,950	1,572	34,036	89,214
Payroll taxes	35,393	2,055	4,837	4,354	1,283	8,903	56,825
Office Expense - Moving	-	-	-	-	-	100	100
Supplies	46,826	-	-	-	-	172	46,998
Professional fees	25,382	-	-	-	-	64,950	90,332
Dues & Memberships	-	-	-	-	-	2,079	2,079
Insurance	-	-	-	-	-	28,490	28,490
Postage/shipping/mailing	1,825	-	-	-	-	1,273	3,098
Occupancy	57,865	-	1,525	3,125	-	1,779	64,294
Telephone	3,663	460	521	1,228	264	10,185	16,321
Equipment/Furniture	3,020	-	-	-	-	9,445	12,465
Financial assist	31,041	-	48	749	-	-	31,838
Bank charges	-	-	-	-	-	5,541	5,541
Training/Development	-	14,477	-	100	-	-	14,577
Staff costs	2,476	-	-	738	-	7,428	10,642
Fundraising	-	-	-	-	6,631	-	6,631
Agency event expenses	-	-	-	3,707	-	-	3,707
Legal services	-	-	-	-	-	435	435
Miscellaneous	184	-	-	-	-	346	530
Interest	-	-	-	-	-	3,452	3,452
Depreciation	-	-	-	-	-	52,004	52,004
Non-operating expenses	-	-	-	-	-	200	200
<b>Total expenses</b>	<b>\$ 699,175</b>	<b>\$ 42,904</b>	<b>\$ 81,597</b>	<b>\$ 70,948</b>	<b>\$ 23,903</b>	<b>\$ 377,279</b>	<b>\$ 1,295,806</b>

**CAPITAL AREA FAMILY VIOLENCE INTERVENTION CENTER, INC.**

Baton Rouge, Louisiana

**SCHEDULE OF COMPENSATION, BENEFITS & OTHER  
PAYMENTS TO AGENCY HEAD**

**As of year ended December 31, 2014**

Agency Head Name/Title: Judy Benitez, Executive Director

<b>Purpose</b>	<b>Amount</b>
Salary	\$ 84,525
Benefits - insurance	3,370
Benefits - retirement	4,792
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	1,408
Travel	911
Registration fees	100
Conference travel	0
Continuing professional education fees	25
Housing	0
Un-vouchered expenses	0
Special meals	77
	<u>\$ 95,207</u>